

LOCAL TAXATION (IRELAND) RETURNS.

R E T U R N S

OF

LOCAL TAXATION IN IRELAND,

FOR THE

YEAR 1886.

COLLECTED AND COMPILED UNDER THE DIRECTION OF THE LOCAL GOVERNMENT BOARD
BY DESIRE OF

HIS EXCELLENCY THE LORD LIEUTENANT OF IRELAND.

Presented to both Houses of Parliament by Command of Her Majesty.



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LOCAL GOVERNMENT BOARD,
Dublin, 1887.

SIR,

The Local Government Board for Ireland have the honor to forward to you, for the information of His Excellency the Lord Lieutenant, the Returns of Local Taxation Statistics of Ireland for the year 1886, in continuation of similar Returns for the year 1885, which have been compiled in this department, in accordance with His Excellency's desire.

Such introductory and explanatory observations as appeared to be necessary are prefixed to the Returns.

I am,

SIR,

Your obedient servant,

THOMAS A. MOONEY,
Secretary.

To

Sir J. WEST RIDGEWAY, K.C.S.L., C.B.

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INTRODUCTORY AND EXPLANATORY OBSERVATIONS.

1. TOTAL AMOUNT OF LOCAL TAXATION OF IRELAND.

The Local Taxation of Ireland, making the usual deductions for sums appearing in the returns of two local authorities from contributions made from the taxation collected by one towards what is expended by another, and supplying the absence of returns by the latest information available, may be set down for the year 1886 at £3,492,672.

This sum is compared with the corresponding amounts in preceding years since 1866, in the following table:—

Year.	Local Taxation of Ireland.	Increase.	Decrease.	Increase per cent.	Decrease per cent.
	£	£	£		
1866,	2,338,280	—	—	—	—
1867,	2,589,682	31,401	—	1·2	—
1868,	2,742,104	172,423	—	7·0	—
1869,	2,747,777	5,673	—	0·2	—
1870,	2,738,327	—	19,450	—	0·7
1871,	2,786,749	58,422	—	2·1	—
1872,	2,906,320	118,571	—	4·2	—
1873,	2,981,320	75,000	—	2·5	—
1874,	3,147,328	166,008	—	5·5	—
1875,	3,192,945	45,617	—	1·5	—
1876,	3,242,093	49,148	—	1·5	—
1877,	3,163,113	—	78,980	—	2·4
1878,	3,261,422	98,309	—	3·1	—
1879,	3,368,113	106,691	—	3·4	—
1880,	3,292,541	—	75,572	—	2·2
1881,	3,391,430	98,889	—	3·0	—
1882,	3,634,079	242,649	—	6·6	—
1883,	3,775,315	141,236	—	3·8	—
1884,	3,788,940	13,625	—	0·3	—
1885,	3,621,120	—	167,820	—	4·6
1886,	3,492,672	—	128,448	—	3·5

It appears from this table that the local taxation of Ireland shows in 1886 a net decrease of £128,448, or 3·5 per cent., on the Returns for 1885.

This decrease is accounted for thus—

Classification of Local Taxes.	Increase.	Decrease.
	£	£
1. Grand Jury cess presented by Grand Jurors (net amount),	—	2,008
2. Fees of Clerks of the Peace (exclusive of salaries),	—	705
3. Fees of Clerks of the Crown (exclusive of salaries),	843	—
4. Petty Sessions stamps and Crown fines, and dividends,	—	5,865
5. Dogs License Duty, and dividends,	33	—
6. Dublin Metropolitan Police taxes,	—	1,772
7. Court Leet Presentments,	—	—
8. Harbour taxation (exclusive of receipts from Grand Jury cess, Parliamentary Grant and Recovered Money),	—	47,483
9. Inland Navigation taxation (exclusive of receipts from Grand Jury cess),	—	669
10. Taxation under Town Authorities (exclusive of extra receipts from Dogs License duty, fines, &c., and from Grand Jury cess),	—	30,567
11. Burial Board receipts other than from Rates, (exclusive of what is received by Town Burial Boards),	—	836
12. Poor rates and other receipts of Unions (exclusive of Parliamentary Grant, repayment of relief, and Burial Board receipts included in No. 11 above),	—	47,480
13. Light dues and fees under Merchant Shipping Act,	—	1,029
14. Bridge and Ferry Tolls,	—	64
Total decrease,	—	£128,448
Deduct increase,	296	—
Net decrease,	—	£128,448 as shown above

The principal decreases are in the receipts of Harbour Authorities, the Poor Rates and the receipts of Town Authorities.

3. GRAND JURY CESS.

One of the most ancient and the largest of the local taxes in Ireland is the rate on real property called Grand Jury cess. It derives this name from the authority chiefly engaged in authorizing its application. The historical origin of this tax and of the constitution of the bodies to administer it, are fully explained in former reports made by Dr. Hancock.

The following table shows the gross amount of Grand Jury cess under the principal heads of expenditure, and the per-centage of same:—

CLASSIFICATION OF GROSS AMOUNT OF PRESENTMENTS OF GRAND JURY CESS.		£	Per cent.
Roads and Bridges,		674,739	52.1
Maintenance of Lunatic Asylums,		100,887	7.8
Miscellaneous,		203,054	15.7
Salaries of County Officers,		104,783	8.1
Prison Expenses,		16,298	1.2
In Discharge of Debt:—			
To Government,	£73,449		
To others than Government,	8,701		
		82,150	6.3
Public Charities:—			
Infirmeries and Hospitals, &c.,		45,856	3.6
Extra Police,		49,341	3.8
Valuation,		8,090	0.6
Erection and repairs of Court and Session-houses,		7,314	0.6
Police for Weights and Measures,		3,293	0.2
Total,		<u>£1,295,543</u>	<u>100.0</u>

3. OFFICERS OF LOCAL COURTS.

(a.) *Clerks of the Peace.*

EMOLUMENTS OF CLERKS OF THE PEACE.

Salaries from Grand Jury Cess,	£
Fees and other emoluments,	5,280
	<u>10,789</u>
Total,	<u>£16,069</u>

(b.) *Clerks of the Crown.*

EMOLUMENTS OF CLERKS OF THE CROWN.

Salaries from Grand Jury Cess,	£
Other emoluments,	3,978
	<u>1,766</u>
Total,	<u>£5,744</u>

(c.) *Petty Sessions Clerks.*

The receipts and expenditure of Petty Sessions stamps and Crown fines are shown in the following table:—

RECEIPTS FROM PETTY SESSIONS STAMPS AND CROWN FINES.

Produce of Petty Sessions stamps,	£
Produce of Crown fines,	23,400
Dividends,	24,570
Amount transferred from Dogs Act Fund,	5,305
Balance,	29,297
	<u>717</u>
Total,	<u>£83,589</u>

APPLICATION OF PETTY SESSIONS STAMPS AND CROWN FINES.

Officers of Local Courts,	£
Treasurers of Boroughs, and private parties,	74,345
Royal Irish Constabulary Reward Fund,	7,896
Cattle Disease account, for 1884,	1,402
	<u>76</u>
Total,	<u>£83,639</u>

4. THE DOGS LICENCE DUTY.

The collecting of the dogs licence duty is entrusted to the Petty Sessions Clerks, and a Return of it is made to Parliament by the Registrar of Petty Sessions Clerks; so that an abstract only is included in Appendix V. to this Report. A considerable part of the remuneration of Petty Sessions Clerks is derived from the dogs licence duty. The surplus of the duty, after providing for the cost of collection, is paid over in aid of Grand Jury cess and the town rates.

APPLICATION OF DOGS LICENCE DUTY.

	£
In aid of Grand Jury cess,	2,910
In aid of Town Rates,	388
Deducted and added to Fines and Fees Fund, by order of the Lord	
Lieutenant, under 44 & 45 Vic., c. 18,	31,993
Total Dogs Licence Duty,	<u>£35,291</u>

5. LOCAL TAXATION FOR DUBLIN METROPOLITAN POLICE.

Taxes similar in principle to those imposed for support of
London Metropolitan Police:—

	£	£
Rates on houses and land,	31,199	
Carriage duty,	5,616	
		36,814
Taxes peculiar to Dublin:—		
Pawnbrokers' licenses,	4,985	
Publicans' certificates,	472	
		5,457
Taxes connected with Police Courts rather than with Police:—		
Fines and penalties from Police Courts,	4,396	
Fees from Police Courts,	1,349	
		5,745
Total,		<u>£48,016</u>

6. COURT LEET PRESENTMENTS.

The only Court Leet ascertained to be still in operation in Ireland is that in the Manor of Killballybeg, including the town of Lisburn, in the county of Antrim; a full account of the standing orders of this Court Leet is given in Appendix XXVI. to Dr. Hancock's Report for 1869.* The Court Leet presentments bear some resemblance to Grand Jury cess, in being made by a Court Leet Grand Jury and levied off land and being partly applied for manor roads; they resemble town taxation in being applicable to town fountains, fire-engines, and fairs and markets. There appears to have been no Court Leet presentment in the year 1868.

7. TAXATION UNDER HARBOUR AUTHORITIES.

The receipts and expenditure of the Harbour Authorities are shown in the following summary:—

Receipts.	£	Expenditure.	£
Import and export tonnage and ballast dues,	123,799	New works and improvements,	95,248
Harbour, port, anchorage, buoy, and beaconage dues,	63,543	Repairs and maintenance of works,	111,339
Pilotage dues,	13,637	Banded debt paid off,	9,718
Wharf, pier, quay, and dock dues,	43,143	Payments not classed,	38,938
Receipts not classed,	18,763	Interest and annuities,	86,693
Rents, use of lighter boats, &c.,	20,140	Wages,	30,639
Lighthouse or floating light dues,	238	Salaries,	25,373
Sale of materials,	1,095	Boys, beacons, &c.,	426
Money borrowed on bond,	89,981	Lighting harbours, docks, &c.,	4,334
From Imperial taxes,	16,505	Rents, rates, taxes, &c.,	9,685
Grand Jury cess or local rate,	1,304	Low expenses,	2,080
		Repayments through Treasury to Imperial taxes,	288
		Lighthouses and floating lights,	2,694
		Repayments to Grand Jury cess,	—
Total receipts,	<u>£494,542</u>	Total Expenditure,	<u>£415,444</u>

* Par. Pap. 1851, c. 800, p. 27.

8. INLAND NAVIGATIONS.

These navigations are under the management of Boards of Trustees, and are fully described in Dr. Hancock's Report on Local Taxation for 1871.

(a.) *Maintained out of Grand Jury Cess.*

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From Grand Jury cess,	1,712	Works,	1,385
Tolls,	182	Salaries and incidentals, . . .	618
Other Receipts,	89		
Total Receipts,	£2,003	Total Expenditure,	£2,003

(b.) *Maintained out of the Imperial Taxes.*

These navigations are all under the management of the Commissioners of Public Works. They are fully described in Dr. Hancock's Report for 1871.

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
Parliamentary grant,	1,439	Works,	4,021
Tolls,	2,563	Salaries and incidentals, . . .	2,198
Receipts not claimed,	2,609		
Total Receipts,	£7,314	Total Expenditure,	£6,219

9. ARTERIAL DRAINAGE.

Repayments for Expenditure on Drainage Works executed by Commissioners of Public Works.

The particulars of these repayments have been supplied by the Commissioners of Public Works. The rates on lands drained are stated to have produced £45,902, and it does not appear that any portion of this has been charged to the County Cess.

10. RECEIPTS AND EXPENDITURE OF TOWN AUTHORITIES.

In this Report all the receipts of the various town authorities have been grouped together, to facilitate comparison and obtain a general view of the relative amounts collected by the different classes of town authorities. The taxation levied by the Dublin Metropolitan Police Commissioners has not been included, as the expenditure on police is under the control of central and not of local authority.

The receipts are divided into—(1) Rates on real property; (2) Tolls, dues, and fees; (3) Receipts from property, and other receipts; (4) The receipts from borrowed money are set out separately; as also (5) Receipts from Grand Juries included in Grand Jury presentments.

The rates in lieu of Grand Jury cess levied by the Town Councils of Dublin, Cork, and Limerick, in exercise of the powers elsewhere vested in Grand Juries, are included in the town taxation, and deducted from the Abstract of Grand Jury cess, where they are also returned.

RECEIPTS OF TOWN AUTHORITIES.

RECEIPTS.	Towns under Towns Councils.	Commissioners under Special Acts.	Towns having Commissioners under Act of 1854.	Towns under Lighting and Cleaning Commissioners.	Total Receipts.	Per cent.
	£	£	£	£	£	
Rates on Real Property,	305,168	117,702	41,559	3,827	528,256	54.57
Tolls, Dues, and Fees,	83,820	3,311	5,423	—	43,609	4.47
Other Sources (except from Borrowed Money and Grand Jury Presentments),	113,369	15,094	17,073	4,808	156,221	15.27
From Borrowed Money,	154,468	119,582	18,697	—	292,747	25.69
From Grand Jury Presentments,	285	—	3,705	—	3,988	0.30
Total,	673,090	255,686	85,455	8,635	1,022,821	100.00

It appears from this table, that of the total receipts of town authorities in Ireland—£1,022,821—£558,256, or 54.57 per cent, was from rates on real property; £292,747, or 25.69 per cent., was from borrowed money; £156,221, or 15.27 per cent., was from property and other sources; £43,609, or 4.17 per cent., was from tolls, dues, and fees; and £3,988, or 0.30 per cent., was from Grand Jury Presentments.

EXPENDITURE OF TOWN AUTHORITIES.

EXPENDITURE.	Towns under Towns Councils.	Commissioners under Special Acts.	Towns having Commissioners under Act of 1854.	Towns under Lighting and Cleaning Commissioners.	Total Expenditure.	Per cent.
	£	£	£	£	£	
Borrowed money paid off, and Expenditure incurred,	315,499	138,554	38,156	4,546	396,755	38.57
Water Supply,	93,985	38,010	13,628	765	146,388	14.23
Paving and Repairs of Streets,	102,738	25,393	6,429	657	134,967	12.93
County charges paid out of Grand Jury Cess by Town Councils, and charges paid in aid of Grand Jury Cess,	67,690	8,106	—	—	75,906	7.38
Building, Demolition of Walls, &c.,	67,937	397	11,150	—	79,484	7.73
Lighting, including Lamps, Pipes, &c.,	36,036	6,825	9,565	2,706	55,132	5.39
Making Sewers or Drains, and other sanitary objects,	44,362	11,844	2,601	174	58,981	5.68
Cleaning and Watering Streets,	61,396	2,594	5,851	326	70,167	6.84
Watchdog,	13,545	122	553	272	14,492	1.41
Total Expenditure,	703,356	229,755	87,883	9,216	1,029,480	100.0

11.—BURIAL BOARDS.

The receipts and expenditure by Towns for Burial Ground purposes are included in the Town returns; and the details of receipts and expenditure both of Town Burial Boards and the Poor Law Burial Boards, are shown in Table XVII., in the Appendix.

12.—POOR RATES.

The particulars of the collection and expenditure of poor rates are so fully detailed in the Annual Reports of the Local Government Board that it is only necessary on this, as on former occasions, to refer to the Abstract in Appendix XVIII., as showing the amount of poor rates included in the general statement of Local Taxation in Ireland.

13. CLASSIFICATION OF LOCAL TAXATION AND PROPORTION RECEIVED FROM (1) RATES ON REAL PROPERTY; (2) TOLLS, FEES, STAMPS, AND DUES; AND (3) OTHER SOURCES.

In the following table the local taxation of Ireland is classified to show how much is raised by rates on real property, how much arises from tolls, fees, stamps, and dues, and how much from other sources of receipt besides borrowed money and grants from the Imperial taxes.

In the case of Grand Jury cess, from the total net amount of cess to be levied, £1,229,537 (the amount returned in Appendix I.), £58,867, the amount for the counties of the cities of Dublin, Cork, and Limerick is deducted, being included in the town taxation as previously observed; leaving the net amount to be administered by Grand Jurors or paid under imperative presentments, £1,170,670.

In the case of Town taxation, it has been necessary to deduct from the total receipts from other sources of £156,231, included in the table in section 10 of this Report, £6,466 paid out of fines to Treasurers of Boroughs, and £388 appearing in section 4, paid out of Dogs Licence duty in aid of Town rates, thereby reducing the amount of each receipts not elsewhere included in the summary of taxation to £149,367.

LOCAL TAXATION OF IRELAND, EXCLUSIVE OF RECEIPTS FROM LOANS AND FROM IMPERIAL TAXES.

CLASSIFICATION OF LOCAL TAXES.	Rates on Real Property.	Tolls, Fees, Stamps, and Dues.	Other Receipts.	Total Estimated Local Taxation of Ireland.
	£	£	£	£
1. Grand Jury cess presented by Grand Jurors (net amount),	1,170,670	—	—	1,170,670
2. Fees of Clerks of the Peace (exclusive of salaries),	—	10,789	—	10,789
3. Fees of Clerks of the Crown (exclusive of salaries),	—	1,766	—	1,766
4. Petty Sessions stamps and Crown fines, and dividends,	—	48,170	5,000	53,675
5. Dogs Licence duty, and dividends,	—	25,184	127	35,291
6. Dublin Metropolitan Police taxes,	31,199	12,431	4,366	48,016
7. Court Leet Presentments,	—	—	—	—
8. Harbour taxation (exclusive of receipts from Grand Jury cess, Parliamentary Grant and Borrowed Money),	—	276,254	39,298	316,252
9. Inland Navigation taxation (exclusive of receipts from Grand Jury cess),	—	2,747	3,109	5,896
10. Town taxation under Town Authorities (exclusive of extra receipts from Dogs Licence duty, Fees, &c., and from Grand Jury cess),	558,256	42,609	149,367	750,232
11. Bural Board receipts other than from Rates (exclusive of what is received by Town Bural Boards),	—	1,875	78	1,447
12. Poor rate and other receipts of Unions (exclusive of Parliamentary Grant, repayment of relief, and Bural Board receipts included in No. 11 above),	1,037,326	—	45,025	1,082,351
13. Light dues, and fees under Merchant Shipping Act,	—	16,327	—	16,327
14. Bridge and Ferry tolls,	—	—	—	—
Total,	2,797,451	447,632	247,590	3,492,672

It appears from this table that the total of the local taxation of Ireland is distributed in the following proportions:—

LOCAL TAXATION OF IRELAND (EXCLUSIVE OF RECEIPTS FROM LOANS AND FROM IMPERIAL TAXES).

	£	Per cent.
Rates on real property,	2,797,451	89.1
Tolls, Fees, Stamps, and Dues,	447,632	12.6
Other Receipts,	247,590	7.1
Total,	£3,492,672	100.0

Thus showing a decrease of £70,664 in the "Rates on Real Property," a decrease of £16,232 in "Tolls, Fees, Stamps, and Dues," and a decrease of £41,552 in "Other Receipts," making a total decrease of £128,448 as shown on page 5.

GENERAL SUMMARY OF APPENDICES.

RETURNS OF LOCAL TAXATION classified according to the objects to which TAXATION applied.

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COUNTIES AND COUNTIES OF CITIES AND OF TOWNS.	TOWNS AND RURAL.		Grand or County Court Expenses.	County Officers' Salaries.	FERRY EXPENSES.				Public Charities and Hospitals, &c.
	Sms.	Rural.			Ferry and Boatmen Licenses, &c.	Other Expenses.	Tolls, &c. on Passengers and Horses, &c.		
			1	2				3	4
	£	£	£	£	£	£	£	£	£
Armagh,	6,538	45,124	800	1,337	800	—	28	5,714	
Armagh,	894	16,726	41	653	171	—	73	694	
Carlow,	—	9,516	50	1,768	—	—	80	450	
Carrickmacos, Co. of the Town,	37	1,834	—	277	—	—	1	—	
Cavan,	—	11,530	253	1,331	—	—	119	928	
Clare,	376	24,531	704	5,331	—	—	112	1,558	
Cork, County,	14,831	23,532	313	8,480	—	—	226	777	
Cork, County of the City,	—	—	304	143	—	132	—	5,800	
Down,	1,351	54,634	—	4,143	—	—	680	1,354	
Down,	2,644	26,758	423	1,316	—	—	139	1,830	
Down, County of the Town,	457	488	—	222	53	—	12	—	
Dublin County,	800	24,012	20	4,484	410	—	30	688	
Dublin, County of the City,	—	457	312	1,523	9,235	—	60	1,000	
Down,	573	11,317	95	1,258	—	—	62	784	
Galway County,	—	17,519	230	8,309	440	—	80	2,764	
Galway, County of the Town,	—	633	—	645	—	—	5	528	
Kerry,	780	26,808	299	4,301	—	—	816	1,609	
Kildare,	715	18,836	—	2,812	122	—	415	—	
Kilkenny County,	1,216	26,275	—	2,688	418	—	23	730	
Kilkenny, County of the City,	—	476	17	436	48	—	3	60	
King's County,	296	12,136	65	1,643	—	—	—	640	
Leitrim,	1,051	5,607	375	1,531	238	—	128	630	
Limerick County,	9,337	29,412	274	4,088	400	—	113	1,070	
Limerick, County of the City,	—	—	65	44	77	—	11	1,243	
Londonderry,	2,662	20,819	730	3,543	334	455	90	1,484	
Louth,	115	5,542	40	1,802	—	—	43	679	
Louth,	200	11,120	124	2,319	541	—	63	638	
Mayo,	2,099	12,176	764	4,366	670	—	164	1,600	
Meath,	1,306	16,841	136	1,536	—	—	40	1,234	
Monaghan,	1,050	13,532	368	3,150	304	—	100	1,270	
Queen's County,	761	14,638	232	1,927	145	—	68	1,024	
Roscommon,	289	11,373	151	3,243	518	620	218	1,200	
Sligo,	—	8,700	5	1,804	271	—	90	590	
Tipperary, North Riding,	1,328	15,682	—	2,131	670	—	—	469	
Tipperary, South Riding,	1,368	19,122	479	5,972	989	—	531	969	
Tyrone,	6,126	20,636	385	5,218	471	—	210	1,443	
Waterford County,	2,483	15,643	532	3,630	245	—	58	428	
Waterford, County of the City,	—	38	177	436	—	—	14	582	
Westmeath,	449	11,090	36	1,547	—	—	180	600	
Wexford,	771	17,123	26	2,630	—	—	572	1,000	
Wicklow,	227	11,480	108	1,256	—	—	75	588	
Total,	48,517	635,923	7,314	166,786	16,371	1,315	4,734	46,636	

County of a Town in the year 1886, compiled from Returns furnished by County Treasurers and Secretaries acting as Treasurers.

Municipalities of London and Dublin.	REVENUE.				Fishes, for Weights and Measures.	Stews, Licenses.	Total Amount of Fines and Penalties.	Amount of Rates and other Contributions.	Net Amount of Grand Jury Costs in Local.	COUNTIES AND COUNTRIES OF CITIES AND OF TOWNS.
	To Government.			To others (not to Government).						
	For Fish and Fisheries.	For Fisheries.	To Discharge of Debt by Public Loans.							
18	19	20	21	22	23	24	25	26	27	28
£	£	£	£	£	£	£	£	£	£	
7,343	122	430	1,755	2,690	54	6,458	76,485	16,794	63,454	Athlone.
2,078	554	875	2,644	—	52	3,691	54,695	9,905	52,589	Armagh.
—	32	75	1,505	—	25	1,605	14,622	1,805	13,316	Castlow.
165	5	15	237	—	—	523	2,145	225	1,820	Churchillspass Co. of the Town.
2,926	25	500	1,875	—	51	5,513	88,233	1,154	21,165	Cavan.
5,521	3,081	255	5,456	—	25	7,435	47,435	631	46,597	Clare.
6,963	7,653	505	4,854	—	370	18,839	138,351	7,625	189,756	Cork County.
5,737	295	75	555	—	—	4,154	31,014	—	11,014	Cork County of the City.
3,483	6	835	1,354	—	350	8,323	42,469	3,571	43,296	Donagel.
6,681	365	595	3,755	—	158	8,318	65,521	5,545	69,673	Down.
332	—	55	88	189	5	282	1,565	373	1,099	Drughda, County of the Town.
2,714	556	585	582	—	16	7,085	45,659	1,512	43,847	Dublin County.
7,725	—	255	1,467	—	—	22,854	44,735	1,491	43,334	Dublin, County of the City.
555	55	155	655	—	52	5,057	15,335	1,251	17,501	Fermagh.
1,315	4,552	445	5,553	—	65	4,554	43,505	1,555	43,313	Galway County.
155	75	55	327	—	—	415	2,455	55	2,455	Galway, County of the Town.
5,072	7,543	555	7,155	—	155	33,545	67,052	1,851	68,511	Kerry.
564	—	355	855	—	45	1,452	22,557	555	25,555	Kildare.
2,545	1,155	155	755	1,554	27	8,455	55,711	1,073	58,685	Kilkenny County.
455	—	25	75	—	5	655	2,352	615	1,955	Kilkenny, County of the City.
1,311	355	145	5,053	—	55	5,455	21,555	555	21,554	King's County.
1,355	1,355	155	1,772	123	45	5,557	55,553	1,155	57,555	Lancaster.
4,552	4,615	345	5,772	—	115	5,253	45,555	1,114	47,545	Limerick County.
2,552	145	45	115	—	13	713	4,552	355	4,553	Limerick, County of the City.
5,725	337	255	4,555	3,255	45	4,351	45,155	1,042	44,557	Londonderry.
1,575	1,512	145	475	—	24	1,475	32,475	354	32,555	Longford.
545	357	155	255	—	55	3,437	15,945	452	15,455	Louth.
1,415	1,555	555	4,555	—	45	2,557	55,227	1,855	55,355	Mayo.
2,555	545	155	855	—	25	2,551	32,555	555	37,574	Meath.
2,475	355	145	147	—	45	2,511	35,513	555	35,555	Monaghan.
1,531	555	145	455	—	45	3,554	22,553	1,245	22,575	Queen's County.
645	1,455	225	5,555	—	55	4,575	28,553	2,555	24,815	Roscommon.
1,622	315	255	3,622	—	85	6,155	24,585	2,255	22,545	Sligo.
1,735	1,455	155	651	—	25	2,551	25,555	545	22,625	Tipperary, North Riding.
5,775	2,555	555	1,551	—	55	6,515	45,545	1,777	45,773	Tipperary, South Riding.
3,641	355	255	1,357	—	65	4,574	35,454	1,451	33,553	Tyrone.
3,371	1,555	155	3,255	—	27	14,754	44,512	13	43,599	Waterford County.
555	5	35	515	—	12	5,515	4,744	37	4,737	Waterford, County of the City.
2,654	1,255	345	455	—	35	2,915	21,455	655	20,755	Westmeath.
5,455	—	755	1,515	—	25	4,554	32,574	455	32,455	Wexford.
1,391	—	175	2,555	—	65	2,652	25,555	555	25,555	Wicklow.
135,557	48,541	5,555	73,445	6,755	5,845	305,554	1,255,542	65,145	1,255,557	Total.

II.—SUMMARY of Returns made by Clerks of the Peace, of Salaries, Emoluments, and Fees

COUNTIES AND COUNTIES OF CITIES AND OF TOWNS.	Salary.	EMOLUMENTS				Fees paid by Crown Solicitors.
		Compensation under Criminal Justice Act.	Payments for services in Magistrates' Pillory and Police Courts.	Payments for prosecuting Juries Fees.	Other Emoluments.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Ards,	270 0 0	—	100 0 0	200 0 0	—	100 0 0
Belfast, Borough of,	300 0 0	—	600 0 0	310 0 0	—	25 0 0
Castlereagh, Town of, . . .	54 0 0	—	—	50 0 0	—	—
Clare,	224 0 0	—	200 0 0	55 0 0	—	—
Down,	222 0 0	—	404 0 0	74 0 0	—	9 0 0
Dublin,	254 0 0	—	140 0 0	160 0 0	300 0 0	32 0 0
Dublin, City of,	600 0 0	—	510 0 0	122 0 0	150 0 0	100 0 0
Galway,	220 0 0	—	200 0 0	75 0 0	—	11 0 0
Kilkeny,	150 0 0	—	100 0 0	57 0 0	—	—
Kilkeny, City of,	40 0 0	—	25 0 0	25 0 0	—	—
King's County,	200 0 0	—	200 0 0	85 0 0	12 0 0	6 0 0
Lisburn,	277 0 0	—	100 0 0	25 0 0	250 0 0	5 0 0
Monaghan,	224 0 0	—	222 0 0	51 0 0	—	—
Queen's County,	200 0 0	—	200 0 0	42 0 0	—	—
Roscommon,	224 0 0	—	200 0 0	50 0 0	—	5 0 0
Tyrone,	210 0 0	—	750 0 0	141 0 0	—	60 0 0
Wexford,	200 0 0	—	270 0 0	46 0 0	20 0 0	4 0 0
Total,	5,280 0 0	—	4,560 0 0	1,345 0 0	522 0 0	422 0 0

received by them, under Statute, Custom, or other Authority, during the year 1886.

FEE OTHER THAN TAXES PAID BY CUSTOMERS.					Endowments and Fees and Charities.	Total Salary, Emoluments, and Fees.	COUNTIES AND COUNTIES OF CITIES AND OF TOWNS.
On Crown Revenue and other Public Property (not on the subject of the Land Tax).	On Public Works.	On Railway Revenue.	On Railway and Drainage.	On Regulation of Rivers.			
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
9 0 0	104 0 0	—	1 0 0	—	390 0 0	1,620 0 0	Antrim.
27 0 0	100 0 0	—	—	—	—	1,137 0 0	Belfast, Borough of.
—	5 0 0	—	—	—	—	50 0 0	Curridale, Town of.
—	60 0 0	—	—	—	294 0 0	531 0 0	Clara.
7 0 0	64 0 0	—	—	—	260 0 0	1,390 0 0	Down.
1 0 0	40 0 0	90 0 0	1 0 0	—	7 0 0	950 0 0	Dublin.
21 0 0	115 0 0	—	—	—	—	1,330 0 0	Dublin, City of.
10 0 0	63 0 0	—	—	—	374 0 0	1,074 0 0	Galway.
—	55 0 0	—	—	—	170 0 0	343 0 0	Kildare.
—	7 0 0	—	—	—	—	160 0 0	Kildare, City of.
4 0 0	38 0 0	—	—	—	90 0 0	714 0 0	King's County.
1 0 0	29 0 0	—	—	—	—	634 0 0	Limerick.
3 0 0	38 0 0	—	—	—	397 0 0	961 0 0	Monaghan.
—	30 0 0	—	—	—	20 0 0	690 0 0	Queen's County.
1 0 0	47 0 0	—	—	—	210 0 0	905 0 0	Sligo.
4 0 0	61 0 0	—	—	—	432 0 0	1,008 0 0	Tyrone.
9 0 0	24 0 0	—	—	—	60 0 0	604 0 0	Westmeath.
90 0 0	507 0 0	90 0 0	2 0 0	—	1,471 0 0	16,000 0 0	Total.

III.—SUMMARY of RETURNS of Fees and other Emoluments received by Clerks of the Crown, under Statute, Custom, or other Authority, distinguishing the Sums paid or received under separate Heads of Service, and the several Rates of Fees or Remuneration received in each, as avowed to by them at Spring and Summer Assizes of the Year 1856, under Statute 6 & 7 Wm. IV., c. 116, s. 112, including Presentments for Salaries.

COUNTIES AND COUNTIES OF CITIES AND OF TOWNS	Salaries.	Fees Paid by Crown Solicitors.	Fees other than those Paid by Crown Solicitors.	Fees and Emoluments not Classified.	Total Amount of Salaries, Fees, and Emoluments received.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Astle,	270 0 0	211 0 0	70 0 0	—	551 0 0
Carrickfergus, Town of, . . .	20 0 0	2 0 0	4 0 0	—	26 0 0
Clare,	224 0 0	65 0 0	7 0 0	—	296 0 0
Down,	370 0 0	26 0 0	12 0 0	—	408 0 0
Dublin,	324 0 0	122 0 0	19 0 0	—	465 0 0
Dublin, City of,	—	206 0 0	210 0 0	—	416 0 0
Galway,	209 0 0	29 0 0	4 0 0	—	242 0 0
Kilkenny,	220 0 0	22 0 0	3 0 0	—	245 0 0
Kilkenny, City of,	74 0 0	27 0 0	2 0 0	—	103 0 0
King's County,	230 0 0	29 0 0	3 0 0	—	262 0 0
Lisburn,	165 0 0	44 0 0	5 0 0	—	214 0 0
Monaghan,	226 0 0	46 0 0	5 0 0	—	277 0 0
Queen's County,	226 0 0	25 0 0	—	—	251 0 0
Roscommon,	224 0 0	66 0 0	11 0 0	—	291 0 0
Tyrone,	270 0 0	100 0 0	19 0 0	—	389 0 0
Westmeath,	220 0 0	22 0 0	4 0 0	—	246 0 0
Total,	2,978 0 0	1,272 0 0	304 0 0	—	4,554 0 0

IV.—SUMMARY of Petty Sessions Stamps and Crown Fines, and their Application, accounted for by the Registrar of Petty Sessions Clerks.

RECEIPTS IN 1886.			APPLICATION IN 1886.		
	£	s. d.		£	s. d.
Petty Sessions Stamps,	53,600	0 0	Officers of Local Courts,		
Fines,	31,903	0 0	Salaries of Petty Sessions Clerks, 63,600	0 0	
Less in Partials in Costs,	7,333	0 0	Fees paid to Petty Sessions Clerks, 1,117	0 0	
	53,570	0 0	Salaries of Registrar and his Clerks, 1,590	0 0	
Dividends,	5,066	0 0	Expenses, &c.,	2,745	0 0
Amount transferred from Dogs Act Fund,	29,237	0 0		74,262	0 0
Balance,	317	0 0			
	63,600	0 0			

V.—SUMMARY of Dogs Licence Duty and its Application, accounted for by the Registrar of Petty Sessions Clerks.

RECEIPTS IN 1886.			APPLICATION IN 1886.		
	£	s. d.		£	s. d.
Dogs Licence Duty,	55,104	0 0	In aid of Grand Jury Com.,	2,910	0 0
Dividends on Money Invested,	117	0 0	In aid of Town Police,	368	0 0
	55,221	0 0	Detached and added to Fleet and Fees Fund, by order of the Lord Lieutenant, under 44 & 45 Vic. & 55,	31,306	0 0
	55,221	0 0		34,584	0 0

VI.—SUMMARY of Special Local Taxes Received by the Dublin Metropolitan Police Commissioner for year ended 31st March, 1887.

RECEIPTS.			EXPENDITURE.		
	£	s. d.		£	s. d.
From Taxation under Comprehensions:			Paid into Treasury in aid of Cost of Metropolitan		
Dublin Metropolitan Police Tax,	51,209	0 0	Police,	69,407	0 0
Carriage Duty,	43,615	0 0			
Registration of Licences,	4,265	0 0			
Publicans' Certificates,	478	0 0			
Fees from Police Courts,	1,319	0 0			
	32,681	0 0			
Fines and Penalties from Police Courts,	5,306	0 0			
Total from Taxation,	45,016	0 0			
Incidental, Pay of Police specially employed, Sale of cast Clothing, &c.,	1,281	0 0			
Total Receipts applicable as reduction of Expenditure,	46,297	0 0	Total	70,694	0 0

VII.—COURT LEST PRESENTMENTS during 1886 in Manor of Kildalkey, including Town of Lismore

	£	s. d.
Total Amount Presented on separate Comprehensions, on Manor at large,	—	—
Total Presented	—	—
Total Amount Lented,	—	—

VIII.—SUMMARY of DUES, TOLLS, RENTS, and other Receipts of Harbour and Pier Authorities, for the

NAME of HARBOUR, DOCK, QUAY, OR WHARF.	Tonnage in Tons or hundredweight of the Year	REVENUE.						
		Harbour, Pier, Anchorage, Dues, or Tonnage Duty on Goods	Wharf, Pier, Quay, or Dock, Dues	Depot, Receipt, Transhipment, or other Dues	Lighthouse or Beacon Light Dues	Thames Dues	Four Shillings Duty on Coal and other Goods	Dues, Proportional Dues, or other Import Duty
	£	£	£	£	£	£	£	£
Armagh Harbour,	97	45	—	—	—	—	—	—
Bahrigen,	96	—	15	106	—	—	—	—
Bahia Harbour,	53	353	—	577	—	—	—	—
Ballymore Harbour,	66	30	—	—	—	—	—	—
Belfast Harbour and Docks,	10,000	—	22,396	26,903	—	2,641	—	—
Brechin Harbour and Quay,	7	—	—	—	—	—	—	—
Cardiff Lough Harbour,	121	2,123	—	—	—	—	—	—
Carrickfergus Harbour,	—	—	11	484	—	—	—	—
Celestine Harbour,	595	1,110	—	15	—	80	1,304	—
Cork Harbour,	5,145	5,596	—	35,674	—	—	—	—
Courteen Harbour,	31	—	—	41	—	—	—	—
Downpatrick Harbour,	—	—	—	—	—	—	—	641
Droghda Harbour,	—	2,805	—	—	—	—	—	—
Dublin Harbour,	2,677	27,424	1,486	—	—	2,568	—	—
Do. Custom House Docks,	31,129	—	10,196	—	—	—	—	—
Dundalk Harbour,	—	205	—	5,543	—	680	—	—
Dunfermly,	6	—	2	—	—	—	—	—
Dungannon, including Ballinacorney, Ballinacorney, and Ballinacorney,	90	—	—	281	—	—	—	—
Dunmore East Harbour, Pier, and Dock,	—	53	—	—	—	—	—	441
Galway,	322	1,303	419	1,733	—	234	—	—
Georgetown Port,	—	—	—	—	—	—	—	—
Harwich Harbour,	—	123	—	—	—	—	—	5,544
Heddon Quay and Harbour,	6	4	—	20	—	—	—	—
Killybegs Quay,	—	—	—	—	—	—	—	—
Kingsdown Harbour,	—	1,477	—	—	—	—	—	12,376
Larne Harbour,	9,871	2,564	2,481	2,114	—	—	—	—
Londonderry Harbour,	12,882	6,538	945	16,604	209	2,804	—	—
Mountcharles Pier,	—	—	20	—	—	—	—	—
New Ross Harbour,	—	129	26	84	—	223	—	—
Sharnon,	430	22	—	122	—	—	—	—
Sligo Harbour,	2,033	1,022	—	2,000	27	471	—	—
Tralee Harbour,	253	159	—	631	—	—	—	—
Waterford Harbour, including Arthurs Quay, Ballymore, and Dunmore,	—	10,286	—	1,667	—	2,173	—	—
Wexford Harbour,	1,084	324	44	985	—	378	—	—
Wick Harbour,	2,780	—	—	2,595	—	1,361	—	—
Wicklow Harbour,	—	220	—	207	—	—	—	—
Total,	75,073	95,343	42,143	125,769	295	13,217	1,364	16,695

LOCAL TAXATION (IRELAND) RETURNS, 1886.

19

latest period of Twelve Months for which the Accounts are made up preceding 31st December, 1886.

Returns.					Balance brought forward of the Year	Total	Name of Harbour, Dock, Pier, Quay, or Wharf.
Ports, Har- bours, &c.	Salts & Marshes.	Moor- age charges &c.	Other Docks.	Total Docks, Har- bours, &c.			
£	£	£	£	£	£	£	
-	-	-	-	43	-	143	Armagh Harbour.
-	-	-	47	165	-	165	Ballybegga.
-	-	-	445	1,290	-	1,541	Ballybeg Harbour.
-	-	-	-	25	-	125	Ballybeg Harbour.
14,545	-	62,780	5,719	335,775	-	152,775	Belfast Harbour and Docks.
-	-	-	-	-	-	7	Brackish Harbour and Quay.
-	-	-	568	3,455	-	3,637	Carlingford Lough Harbour.
77	22	-	-	690	1,345	1,945	Carrickfergus Harbour.
18	-	-	2,945	5,494	-	6,399	Coleraine Harbour.
74	-	-	1,551	40,322	-	42,447	Cork Harbour.
157	-	-	-	155	-	215	Croston Harbour.
16	-	-	-	650	-	666	Doughadoe Harbour.
35	-	-	655	4,416	645	5,525	Doughadoe Harbour.
-	-	16,000	4,500	35,744	-	55,621	Dublin Harbour.
5,493	-	-	45	16,737	-	30,677	Do. Customs House Docks.
25	-	-	53	7,455	556	7,611	Dundalk Harbour.
-	-	-	-	2	-	11	Dundalk Harbour.
-	-	-	-	353	-	371	Dungannon, including Ballynascarty, Ballynascarty, and Malinbeg.
35	-	-	-	497	-	497	Dunmore East, Harbour, Pier, and Dock.
89	-	-	-	3,697	-	4,069	Galway.
-	-	-	-	-	-	-	Greenwich Pier.
259	1	-	-	2,560	-	2,637	Harwich Harbour.
-	-	-	-	22	-	22	Killybegs Quay and Harbour.
-	-	-	-	-	-	-	Killybegs Quay.
268	74	-	26	15,525	-	16,229	Larne Harbour.
782	-	-	650	6,309	-	10,210	Larne Harbour.
327	-	5,120	3,650	20,945	-	41,621	Londonderry Harbour.
-	-	-	-	50	-	50	Mountcharles Pier.
5	-	-	-	287	976	1,363	New Ross Harbour.
-	-	-	9	170	-	450	Shannon.
213	8	-	705	6,699	-	8,220	Sligo Harbour.
54	565	-	-	5,613	-	5,626	Trillick Harbour.
153	-	-	965	18,122	509	16,000	Waterford Harbour, including Artane Harbour, Ballybrack, and Duncannon.
13	-	-	25	1,597	-	2,651	Wexford Harbour.
572	462	-	60	5,650	-	5,643	Wexford Harbour.
-	-	5,571	-	5,238	-	5,238	Wicklow Harbour.
39,143	1,805	68,651	10,753	454,542	4,588	505,563	Total.

VIII. (continued).—SUMMARY of Expenditure of Harbour and Pier Authorities, for the latest

Name of Harbour, Dock, Pier, Quay, or Wharf.	Balance brought forward at the beginning of the Year.	Expenditure.							
		Salaries.	Wages.	New Works and Repairs, &c.	Replenishment of Stores.	Lights, buoys, or Floating Moles.	Stores, Barracks, Docks, &c.	Lighting Harbours, Docks, Piers, or Wharfs.	Revolving Docks, Piers, and Lighthouses.
	£	£	£	£	£	£	£	£	£
Amosburg Harbour,	—	33	—	—	25	—	—	—	—
Baldryna,	—	40	16	13	45	—	—	25	—
Balfin Harbour,	—	20	—	—	341	—	—	—	—
Ballynass Harbour,	—	—	—	—	—	—	—	—	—
Belfast Harbour and Docks,	—	6,124	—	51,371	20,520	213	—	1,318	4,408
Brockham Harbour and Quay,	—	—	—	—	—	—	—	—	—
Cardiff Lough Harbour,	—	330	843	—	124	—	137	—	22
Cardiff Lough Harbour,	1,672	71	85	—	—	—	—	23	23
Columbus Harbour,	—	177	—	3,356	199	—	—	60	21
Cork Harbour,	—	3,613	4,400	3,313	5,535	—	—	463	1,432
County Harbour,	—	—	103	—	41	—	—	—	3
Danagladie Harbour,	—	45	—	—	687	—	—	—	—
Doughda Harbour,	328	581	1,319	—	1,441	—	—	336	67
Dublin Harbour,	—	7,372	3,446	16,271	10,821	1,355	—	—	—
Do. Custom House Docks,	—	3,531	5,326	513	5,170	—	—	—	3,643
Dundalk Harbour,	328	394	9,317	—	3,663	—	247	22	113
Dunlough,	—	—	—	—	2	—	—	—	—
Dungannon, including Ballinacorney, Bal- linalmond, and Harlick,	—	119	39	62	—	—	—	—	—
Dunmore East Harbour, Pier, and Dock,	—	40	—	—	431	—	—	—	—
Galway,	—	446	323	—	874	—	—	55	106
Greenock Pier,	—	—	—	—	—	—	—	—	—
Heath Harbour,	—	100	—	—	3,344	—	—	—	5
Killybegs Quay,	—	5	—	—	5	—	—	—	—
Killybegs Quay,	—	—	—	—	—	—	—	—	—
Kilgobbin Harbour,	—	480	—	—	10,800	—	—	296	—
Larne Harbour,	—	641	735	395	1,454	554	—	514	303
Londonderry Harbour,	—	1,213	4,556	4,433	10,354	—	—	1,306	380
Mountcharles Pier,	—	4	—	—	—	—	—	—	—
New Ross Harbour,	555	125	191	—	70	—	—	24	9
Norman,	—	57	46	—	5	—	—	—	19
Sligo Harbour,	—	517	—	3,822	307	43	20	316	66
Tralee Harbour,	—	130	254	—	56	—	—	—	—
Wexford Harbour, including Ardnah- town, Ballyrack, and Donacannon,	494	1,365	4,370	430	7,504	—	—	—	64
Westport Harbour,	—	175	337	—	303	—	51	—	30
Wexford Harbour,	—	240	1,243	1,531	3,156	—	152	379	67
Wicklow Harbour,	3,385	169	—	371	61	—	—	—	—
Total,	6,553	25,005	33,356	85,348	111,338	2,094	633	4,754	5,563

period of Twelve Months for which the Accounts are made up preceding 31st December, 1886.

EXPENDITURE							Balance in favour of the Year.	Total.	NAME OF HARBOUR, DOCK, PIER, QUAY, OR WHARF.
Repaid to account of the Year.	Interest on Loans.	Law Expenses.	Expenses through Tonnage Duty.	Expenses in Great Jury or in case of any Local Board.	Other Payments.	Total Expendi- ture.			
£	£	£	£	£	£	£	£	£	
-	-	-	-	-	-	20	317	143	Ashling Harbour.
-	-	-	-	-	4	146	37	185	Bahigga.
480	152	-	-	-	500	1,582	79	1,661	Balla Harbour.
-	-	-	-	-	-	-	115	115	Ballynac Harbour.
2,545	21,067	-	-	-	17,511	155,402	23,280	162,779	Belfast Harbour and Docks.
-	-	-	-	-	-	-	5	5	Brackish Harbour and Quay.
-	1,851	6	-	-	674	2,523	54	2,577	Carlingford Lough Harbour.
-	-	-	-	-	63	373	-	1,345	Curraghmore Harbour.
189	1,264	-	-	-	160	1,607	653	6,760	Colony Harbour.
-	12,474	125	-	-	16,373	43,420	2,302	43,681	Cork Harbour.
-	-	-	-	-	-	202	14	319	Courteen Harbour.
-	-	-	-	-	16	656	-	426	Donaghadee Harbour.
1,324	-	6	-	-	-	4,724	-	1,256	Drogheda Harbour.
-	81,254	1,312	-	-	-	78,488	7,109	55,623	Dublin Harbour.
-	-	64	-	-	30	14,757	25,115	30,477	Do. Custom House Docks.
-	1,634	55	-	-	130	7,311	-	7,842	Dundalk Harbour.
-	-	-	-	-	-	2	9	11	Droghdaughy.
-	-	-	-	-	57	260	74	371	Dungannon, including Ballinacorney, Bal- linsagool, and Harlick.
-	-	-	-	-	55	450	-	497	Dunmore East, Harbour, Pier, and Dock.
1,624	205	-	-	-	235	3,023	445	4,219	Galway.
-	-	-	-	-	-	-	-	-	Grosvenor Pier.
-	-	-	-	-	240	9,267	-	2,687	Harwich Harbour.
50	7	-	-	-	-	59	3	82	Killybegs Quay and Harbour.
-	-	-	-	-	-	-	-	-	Killybegs Quay.
-	-	-	-	-	1,546	15,225	-	55,523	Kingsdown Harbour.
2,599	180	227	-	-	1,264	9,417	6,085	16,219	Larne Harbour.
-	6,815	227	-	-	1,016	35,130	3,201	41,991	Londonderry Harbour.
-	-	-	-	-	2	6	14	20	Mountcharles Pier.
-	105	-	-	-	55	650	-	1,540	New Ross Harbour.
-	-	-	-	-	3	124	556	663	Sharnahilly.
-	1,262	11	-	-	2,150	7,086	6,120	519	Sligo Harbour.
-	-	-	855	-	880	1,542	684	2,086	Tralee Harbour.
200	680	-	-	-	671	15,210	-	15,801	Waterford Harbour, including Arden- town, Ballyvaughan, and Donemore.
225	-	-	-	-	93	1,369	1,116	1,651	Westport Harbour.
-	55	-	-	-	454	3,942	2,709	3,942	Wexford Harbour.
482	-	-	-	-	-	518	227	2,398	Wicklow Harbour.
8,718	86,125	2,080	265	-	28,635	415,444	55,607	506,325	Total.

IX.—SUMMARY of Tolls and other Income, with Expenditure, in respect of Inland Navigations

NAME OF NAVIGATION.	Balance in favour of the Government at the Financial Year.	REVENUE.				Balance against at the close of the Financial Year.	Total.
		Grand Jury Com.	Tolls.	Other Receipts.	Total Receipts during the Year.		
Lough Corrib, . . .	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Lochy Bane, . . .	1,043 0 0	606 0 0	33 0 0	21 0 0	696 0 0	—	1,732 0 0
Upper Lough, . . .	215 0 0	700 0 0	221 0 0	78 0 0	999 0 0	—	1,214 0 0
Total, . . .	1,258 0 0	1,302 0 0	252 0 0	99 0 0	1,603 0 0	—	5,081 0 0

X.—SUMMARY of Tolls and other Receipts, with Expenditure, in respect of Inland Navigations maintained
Accounts are made up previous

NAME OF NAVIGATION.	Balance in favour of the Government at the Financial Year.	REVENUE.					Balance against at the close of the Financial Year.	Total.
		Deposited Tolls.	Grand Jury Com.	Tolls.	Other Receipts.	Total Receipts during the Year.		
Lower Bays, . . .	—	—	—	100 0 0	—	100 0 0	1,366 0 0	1,366 0 0
Malpas (County Limerick), . . .	—	21 0 0	—	0 0 0	—	21 0 0	—	21 0 0
Shannon (Locking Piers), . . .	—	—	—	2,066 0 0	2,082 0 0	4,148 0 0	3,622 0 0	8,270 0 0
Tyrone, . . .	—	600 0 0	—	234 0 0	68 0 0	902 0 0	—	902 0 0
Water Canal, . . .	—	1,806 0 0	—	62 0 0	120 0 0	1,988 0 0	—	1,988 0 0
Total, . . .	—	1,426 0 0	—	3,362 0 0	2,090 0 0	7,214 0 0	4,988 0 0	11,812 0 0
Total of IX. and X., . . .	1,258 0 0	1,023 0 0	1,302 0 0	3,747 0 0	3,199 0 0	9,317 0 0	4,988 0 0	15,185 0 0

XL.—SUMMARY of Repayments, out of Docking Rates and Grand Jury Com. of Expenditure for Arterial
under 26 & 27 Vic., c. 88, and 29 & 30 Vic.,

	Total Expenditure by the Local Authorities under the Acts	Provision charged on County Rate	Provision charged on Local Rate	Charge and cleared
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Under 2 & 3 Vic., c. 80, and Acts amending same, . . .	1,043,800 0 0	132,184 0 0	883,717 0 0	—
Under 26 & 27 Vic., c. 85,	748,814 0 0	10,363 0 0	364,909 0 0	333,023 0 0
Under 29 & 30 Vic., c. 43, Maintenance Works, . . .	42,388 0 0	—	42,322 0 0	—
Total,	1,834,992 0 0	142,547 0 0	1,290,948 0 0	333,023 0 0

LOCAL TAXATION (IRELAND) RETURNS, 1886.

23

maintained out of Grand Jury Cess, for the Year 1886, from Returns by Navigation Trustees.

Balance against at the commencement of the Financial Year.	EXPENDITURE.			Balance in favour at the close of the Financial Year.	Total.	NAME OF NAVIGATOR.
	Works.	Salaries and Benefits.	Total.			
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1 0 0	256 0 0	145 0 0	385 0 0	14 0 0	400 0 0	Leagh Carrig.
"	552 0 0	309 0 0	1,114 0 0	523 0 0	1,337 0 0	Lower Bann.
"	589 0 0	164 0 0	1,041 0 0	70 0 0	1,314 0 0	Upper Bann.
1 0 0	1,895 0 0	618 0 0	2,523 0 0	707 0 0	3,768 0 0	Total.

out of the Imperial Taxes, for Twelve Months ended 31st March, 1886, the latest period for which the to 31st December, 1886.

Balance against at the commencement of the Financial Year.	EXPENDITURE.			Surplus payable to the Exchequer.	Balance in favour at the close of the Financial Year.	Total.	NAME OF NAVIGATOR.
	Works.	Salaries and Benefits.	Total.				
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1,111 0 0	49 0 0	165 0 0	923 0 0	"	"	1,346 0 0	Lower Bann.
"	"	31 0 0	31 0 0	2 0 0	"	30 0 0	Midgar (County Limerick).
4,845 0 0	1,230 0 0	1,223 0 0	4,255 0 0	"	"	6,400 0 0	Shannon (including Fleet).
"	550 0 0	140 0 0	490 0 0	382 0 0	"	662 0 0	Tyrone.
"	603 0 0	545 0 0	1,358 0 0	595 0 0	"	1,614 0 0	Ulster Canal.
4,183 0 0	4,031 0 0	2,168 0 0	6,219 0 0	497 0 0	"	11,673 0 0	Total.
4,187 0 0	4,326 0 0	2,616 0 0	6,712 0 0	497 0 0	707 0 0	15,333 0 0	Total of I.R. and N.

Drainage made by Commissioners of Public Works, under 5 & 6 Vic. c. 89, and Acts amending same, and c. 49, during year ended 31st March, 1887.

Total Expenditure during year.	Portion of Expenditure made out of County Rate during year.	Expenditure made by Proprietors of Land during year.	
£ s. d.	£ s. d.	£ s. d.	
3,350 0 0	"	3,801 0 0	Under 5 & 6 Vic. c. 89, and Acts amending same.
39,425 0 0	"	39,425 0 0	Under 29 & 30 Vic. c. 88.
3,192 0 0	"	3,192 0 0	Under 29 & 30 Vic. c. 49, Maintenance Works.
45,967 0 0	"	45,967 0 0	Total.

XII.—SUMMARY of RETURNS of all Sums levied and received by Town Councils in their Financial Year

PART I.—Receipts

CITIES AND MUNICIPAL TOWNS, ARRANGED IN ALPHABETICAL ORDER.	Balance in hand at commence- ment of the Year.	RECEIPTS.						
		Household Rates.	Improvement Rates.	Local Rates.	Other Rates.	Proceeds of Sale of Land & Buildings.	Yield of Municipal Funds.	Don.
LEICESTER.								
Derbyshire,	—	—	—	—	—	555	552	—
Dublin,	10,794	—	20,143	—	10,529	34,610	3,267	1,243
Kilkenney,	—	—	—	—	—	—	1,145	—
Wexford,	592	551	—	—	2,354	—	397	—
HEREFORD.								
Gloucester,	307	1,055	—	—	—	—	—	—
Cork,	—	—	23,667	959	4,459	18,069	6,735	309
Limerick,	—	—	12,602	—	—	6,327	899	—
Waterford,	—	—	—	—	—	—	—	2,373
ULSTER.								
Belfast,	2,627	15,653	73,540	—	20,431	—	3,230	—
Londonderry,	1,093	—	11,742	—	—	—	1,805	52
CONNAUGHT.								
Sligo,	—	2,469	—	—	1,640	—	1,851	—
Total,	22,153	21,759	226,594	959	27,540	43,029	24,322	4,295

PART II.—Expenditure

CITIES AND MUNICIPAL TOWNS, ARRANGED IN ALPHABETICAL ORDER.	Balance carried forward from the Year.	EXPENDITURE.						
		Department of Towns by Building or Repairs of Houses, Walls &c.	Police and Expenses of Justice.	Education and Municipal Boroughs.	Lighting, Licensing, Lamps, Tyres, &c.	Workshops.	Water Supply.	Gravelling, Improvement of Highways, Drains, &c.
LEICESTER.								
Derbyshire,	521	154	536	591	468	587	122	139
Dublin,	—	42,341	62,769	25,298	11,072	—	60,961	10,415
Kilkenney,	1,026	229	248	256	500	33	—	64
Wexford,	—	65	—	255	291	—	15	—
HEREFORD.								
Gloucester,	—	—	721	—	475	—	87	—
Cork,	2,490	4,554	15,298	3,361	6,459	—	12,643	4,061
Limerick,	8,900	—	2,044	2,148	1,756	1,369	2,065	223
Waterford,	2,641	308	1,470	675	1,422	—	—	708
ULSTER.								
Belfast,	—	18,773	25,590	16,132	33,138	10,294	—	309
Londonderry,	—	—	4,111	—	1,513	1,771	11,540	247
CONNAUGHT.								
Sligo,	7,253	304	765	387	550	29	2,416	216
Total,	20,430	67,807	129,736	761,386	26,036	15,543	83,006	10,632

Ireland, under Statute, Charter, or other authority, and of the Expenditure thereof, for ended in 1886.

during Financial Year.

REVENUE.					Balance carried forward at close of the Year.	Total.	COUNTY AND MUNICIPAL TOWNS ARRANGED IN FOOTINGS.
Poor.	Rents and Fishes from Land and Boats.	Money Received in Discharge of Rates.	Other Receipts.	Total Receipts.			
£	£	£	£	£	£	£	LEITRIM.
—	5,733	—	268	4,215	20	4,745	Drogheda.
1,585	33,364	65,945	23,958	115,559	5,546	542,093	Dublin.
64	1,845	—	539	5,500	2,064	5,634	Kilkenny.
—	312	—	289	2,301	—	4,373	Wexford.
—	465	—	437	3,809	117	3,123	MERCUR.
3	1,035	11,690	12,334	60,694	10,663	91,499	Cork.
—	5,942	—	2,535	25,549	5,649	33,596	Limerick.
215	8,367	330	375	12,616	3,354	15,572	Waterford.
2,061	4,541	30,730	17,540	101,520	1,650	155,137	ULSTER.
—	—	16,693	5,537	37,331	—	39,334	Londonderry.
—	371	5,090	156	12,820	4,535	15,675	COMMISSION.
4,632	51,607	136,465	65,843	475,930	56,719	715,532	Total.

during Financial Year.

EXPENDITURE.					Balance carried forward at close of the Year.	Total.	COUNTY AND MUNICIPAL TOWNS ARRANGED IN FOOTINGS.
Other Expenditure Objects.	County Expenditure on Roads, Bridges, &c. in Discharge of Rates.	Discharge Money paid off.	Other Expenditure.	Total Expenditure.			
£	£	£	£	£	£	£	LEITRIM.
255	—	—	2,391	4,535	—	4,745	Drogheda.
30,500	30,500	25,583	46,545	345,993	—	542,093	Dublin.
7	—	—	2,614	5,698	—	5,634	Kilkenny.
—	—	2,612	735	3,273	285	4,373	Wexford.
31	—	245	1,599	3,385	—	3,123	MERCUR.
8,715	11,545	5,304	18,320	64,008	—	91,499	Cork.
554	4,131	5,536	3,913	24,178	—	33,596	Limerick.
517	—	—	7,520	15,035	—	15,572	Waterford.
1,650	11,604	35,065	51,565	106,197	—	155,137	ULSTER.
580	—	5,324	5,715	22,179	45	39,334	Londonderry.
56	1,555	225	3,325	5,130	—	15,675	COMMISSION.
37,709	47,500	70,457	145,892	395,155	460	715,532	Total.

XIII.—COMMISSIONERS UNDER SPECIAL ACTS. SUMMARY of Returns of Sums Levied or Received by one Town by Municipal Commissioners under 3 and 4

PART I.—Receipts

TOWNS AND OTHER DIVISIONS, ARRANGED BY PARISHES.	Returns only with Rates levied.	Returns by Special Acts or otherwise, of the Year.	RECEIPTS.			
			Improvement Rates.	Other Rates, including Police and Water Rates.	Rates on Rents and Taxes.	
LEITCH.						
Dublin City:			£	£	£	£
Flower-rose-square (Commissioners),	22 Geo. III., c. 125.	No Return.	—	—	—	—
Monks-square (Commissioners), 1871.	21 Geo. III., c. 45 (Tr.) and 48 Geo. III., c. 62 (Tr.) c. 12.	No Return.	—	—	—	—
Monks-square (Commissioners), 1871.	44 Geo. III., c. 24.	No Return.	—	—	—	—
Butland-square (Governors of Lying-in Hospital),	25 Geo. III., c. 43.	—	207	—	—	—
Dublin County:						
Blackrock Township (Commissioners),	25 & 27 Vic., c. 121.	—	420	3,777	2,280	—
Charlton Ditch,	22 & 23 Vic., c. 85.	—	184	1,763	1,012	—
Dulky Ditch,	Town Improvement (Tr.) Act, 1864; and Dulky Township Act, 1867.	—	155	1,165	1,155	—
Drummonds, Charlton, and Glasnevin Township (Com- missioners),	41 & 43 Vic., c. 127.	—	889	1,891	1,688	—
Edinburgh (New) Ditch,	21 & 22 Vic., c. 115.	—	—	1,273	—	—
Kingston Ditch,	22 & 23 Vic., c. 123.	—	309	13,164	678	15
Penelope Ditch,	25 & 27 Vic., c. 71, and 40 & 41 Vic., c. 72.	—	—	8,830	8,830	—
Rathmore and Rathgar (Town Improvement Commis- sioners),	19 & 21 Vic., c. 109; and 25 Vic., c. 81; 41 & 42 Vic., c. 56; 42 & 43 Vic., c. 102; 43 & 44 Vic., c. 231; 45 Vic., c. 40; 46 & 47 Vic., c. 111.	—	4,019	12,914	62	—
Wicklow:						
Bay Township (part in Dublin),	25 & 26 Vic., c. 251.	—	—	4,556	—	73
CLARENCE.						
Dublin Water Commissioners,	3 & 4 Vic., c. 88, and 25 & 26 Vic., c. 128.	—	4,247	10,701	15,368	—
Carriaghmore (Municipal Commissioners),	3 & 4 Vic., c. 100 (Municipal Cor- poration Act, 1848).	—	984	—	168	47
Enniskillen (Commissioners of the Borough),	Enniskillen Borough Improvement Act, 1871.	—	50	1,200	582	—
Navy (Commissioners),	17 & 18 Vic., c. 102; and 24 & 25 Vic., c. 123.	—	436	4,500	1,700	1,028
COMMISSIONERS.						
Galway (Town Improvement Commissioners), 1871.	16 & 17 Vic., c. 256.	—	—	743	8,772	1,240
Total,			12,123	72,807	27,845	2,381

PART II.—Expenditure

TOWNS AND OTHER DIVISIONS, ARRANGED BY PARISHES.	Notable order which Rates made.	Returns submitted of the year 1871.	EXPENDITURE.				
			Improvement of Towns by Building or Redemption of Towns, Parks, Bridges, &c.	Police and Rates of Taxes.	Cleaning and Watering Streets.	Lighting, including Sanitary, Police, &c.	Wasting
LEITCH.			£	£	£	£	£
Dublin City:							
Flower-rose-square (Commissioners),	22 Geo. III., c. 125.	No Return.	—	—	—	—	—
Monks-square (Commissioners), 1871.	21 Geo. III., c. 45 (Tr.) and 48 Geo. III., c. 62 (Tr.), c. 12.	No Return.	—	—	—	—	—
Monks-square (Commissioners), 1871.	44 Geo. III., c. 24.	No Return.	—	—	—	—	—
Butland-square (Governors of Lying-in Hospital),	25 Geo. III., c. 43.	—	—	—	—	121	—
Dublin County:							
Blackrock Township (Commissioners),	25 & 27 Vic., c. 121.	—	—	1,254	92	624	—
Charlton Ditch,	22 & 23 Vic., c. 85.	—	—	484	300	400	—
Dulley Ditch,	Town Improvement (Ireland) Act, 1864; and Dulley Township Act, 1867.	—	—	589	322	858	—
Drummonds, Clontarf, and Glasnevin Township (Commissioners),	41 & 42 Vic., c. 127.	—	—	3,830	—	304	—
Edinburgh (New) Ditch,	21 & 22 Vic., c. 115.	120	—	1,530	307	102	—
Kingstown Ditch,	22 & 23 Vic., c. 123.	—	—	2,550	1,012	288	—
Penelope Ditch,	25 & 27 Vic., c. 71, and 40 & 41 Vic., c. 72.	—	—	5,010	—	1,113	—
Rathmore and Rathgar (Town Improvement Commissioners),	19 & 21 Vic., c. 109; and 25 Vic., c. 81; 41 & 42 Vic., c. 56; 42 & 43 Vic., c. 102; 43 & 44 Vic., c. 231; 45 Vic., c. 40; 46 & 47 Vic., c. 111.	—	—	4,600	—	1,202	—
Wicklow.							
Bay Township (part in Dublin),	25 & 26 Vic., c. 251.	5,609	—	707	—	639	—
CLARENCE.							
Robert Water Commissioners,	3 & 4 Vic., c. 88; and 25 & 26 Vic., c. 128.	—	—	540	—	—	—
Carriaghmore (Municipal Com- missioners),	3 & 4 Vic., c. 100 (Municipal Corpora- tion Act, 1848).	—	151	54	66	66	—
Enniskillen (Commissioners of the Borough),	Enniskillen Borough Improvement Act, 1871.	—	—	469	170	284	—
Navy (Commissioners),	17 & 18 Vic., c. 102; and 24 & 25 Vic., c. 123.	—	—	943	448	681	—
COMMISSIONERS.							
Galway (Town Improvement Commissioners), 1871.	16 & 17 Vic., c. 256.	50	—	1,000	—	885	122
Total,		4,644	297	22,593	2,804	4,826	173

Commissioners having powers of Local Taxation in Towns and Townships only under Special Acts, and in Vic, a 106, for the Financial Year ended in 1886.

during Financial Year.

Receipts					Balance brought forward of the Year.	Total.	Towns and other Districts, Annuities or Payments.
Receipts from Land and Houses.	Receipts from Rates.	Receipts from Sewer Duty.	Other Receipts.	Total Receipts.			
£	£	£	£	£	£	£	£
-	-	-	-	-	-	-	Dublin City:
-	-	-	-	-	-	-	Pittvalley-square (Commissioners).
-	-	-	-	-	-	-	Merton-square (Commissioners), 1871.
-	-	-	-	887	-	887	Merton-square (Commissioners), 1871.
-	-	-	-	-	-	-	Merton-square (Commissioners), 1871.
-	-	-	-	-	-	-	Ballinacorney (Commissioners), 1871.
-	-	-	200	5,485	-	5,485	Dublin County:
-	-	-	20	5,505	-	5,505	Blackrock Township (Commissioners).
10	1,005	-	27	4,515	-	4,515	Clontarf Estate.
-	5,545	-	882	7,544	-	7,544	Dublin City:
-	1,000	-	504	5,177	111	5,288	Drumcondra, Glasnevin, and Glasnevin Township (Commissioners).
-	1,000	-	504	15,635	-	15,635	Edinburgh (New) Estate.
-	5,000	-	1,000	95,687	5,182	101,869	Kingstown Estate.
71	22,510	-	1,607	44,184	-	46,061	Pembroke Estate.
-	-	-	-	-	-	-	Ballinacorney and Rathgar (Town Improvement Commissioners).
148	-	-	178	4,960	5,500	5,753	Wicklow:
2,817	70,498	-	5,045	110,568	-	124,166	Ray Township (part in Dublin).
916	-	-	181	1,048	-	2,025	Uxue.
742	-	-	600	2,384	-	9,047	Carickbeggs (Municipal Commissioners).
-	-	-	870	5,465	-	5,564	Enniskillen (Commissioners of the Borough).
22	-	-	504	5,288	-	5,593	Norwy (Commissioners).
4,700	118,830	-	10,521	206,690	7,100	215,093	Commissioners.
-	-	-	-	-	-	-	Galway (Town Improvement Commissioners), 1871.
-	-	-	-	-	-	-	Total.

during Financial Year.

Expenditure					Balance brought forward of the Year.	Total.	Towns and other Districts, Annuities or Payments.
Water Supply.	Commissioners, Annuities, or Payments to the Commissioners.	Other Districts Annuities.	Commissioners in County Expenditure.	Expenditure on Sewer Duty.			
£	£	£	£	£	£	£	£
-	-	-	-	-	-	-	Dublin City:
-	-	-	-	-	-	-	Pittvalley-square (Commissioners).
-	-	-	-	-	-	-	Merton-square (Commissioners), 1871.
-	-	-	-	-	-	-	Merton-square (Commissioners), 1871.
-	-	-	-	-	-	-	Ballinacorney (Commissioners), 1871.
209	504	-	-	880	2,548	3,934	Dublin County:
267	77	60	400	800	854	2,085	Blackrock Township (Commissioners).
1,248	97	600	-	814	1,068	4,663	Clontarf Estate.
-	-	-	-	-	-	-	Dublin City:
628	1,736	166	399	1,100	668	5,817	Drumcondra, Glasnevin, and Glasnevin Township (Commissioners).
281	-	79	524	170	270	5,150	Edinburgh (New) Estate.
1,220	756	625	1,210	5,990	4,280	25,018	Kingstown Estate.
2,428	1,300	-	1,970	11,570	7,500	50,094	Pembroke Estate.
5,903	25,004	1,420	5,809	5,694	22,020	46,042	Ballinacorney and Rathgar (Town Improvement Commissioners).
-	-	-	-	-	-	-	Wicklow:
607	-	60	600	924	1,087	5,368	Ray Township (part in Dublin).
24,085	-	-	-	22,463	20,507	56,220	Uxue.
-	14	40	-	-	1,004	1,709	Ballinacorney (Commissioners).
75	60	-	337	881	860	2,580	Carickbeggs (Municipal Commissioners).
609	61	-	1,321	4,770	1,704	5,070	Enniskillen (Commissioners of the Borough).
-	106	805	-	1,874	1,185	4,277	Norwy (Commissioners).
28,010	8,806	1,536	5,108	61,800	10,584	228,755	Commissioners.
-	-	-	-	-	-	-	Galway (Town Improvement Commissioners), 1871.
-	-	-	-	-	-	-	Total.

XIV.—TOWN COMMISSIONERS UNDER ACT OF 1834. SUMMARY of RETURNS of Receipts and Expenditure of
Financial Year[illegible]

Towns Improvement (Ireland) Act, 1854 (Statute 17 & 18 Vic., c. 103), for the Financial Year ended in 1886.

Amount of the Rateable Value of the Town, as assessed for the Year.	EXPENDITURE.										Balance in favor of the Year.	Total.	TOWNS, ARRANGED IN ALPHABETICAL ORDER.
	Police.	Lighting, including Lamps, &c.	Cleaning and Sweeping.	Watch- men.	Water Supply.	Other Expenses, including the Cost of the Taxes.	Other Expenses, including the Cost of the Taxes.	Other Expenses, including the Cost of the Taxes.	Other Expenses, including the Cost of the Taxes.	Other Expenses, including the Cost of the Taxes.			
£	£	£	£	£	£	£	£	£	£	£	£	£	UNION—continued.
87	110	25	55	—	55	30	—	—	817	500	110	925	Cavan.
63	—	78	50	—	—	—	—	—	221	100	—	427	Dublin.
—	—	47	—	—	—	6	—	—	—	50	107	157	Cavan.
—	—	68	25	—	—	—	—	—	—	97	178	275	Cork.
—	—	84	8	—	183	—	—	—	—	95	256	351	Drogheda.
—	100	117	20	—	89	30	—	—	273	800	77	1,170	Dublin.
—	—	108	0	—	51	2	—	—	353	450	704	1,207	Dublin.
1,794	—	51	22	—	15	—	44	—	241	2,900	12	2,203	Dublin.
—	—	24	—	—	—	—	—	—	15	27	33	52	Dublin.
—	—	121	48	—	865	—	95	—	418	972	680	1,670	Dublin.
—	—	297	16	—	33	—	—	—	92	740	1,125	2,157	Dublin.
5	—	45	—	—	—	8	—	—	47	506	408	1,051	Dublin.
128	—	888	78	—	99	41	—	—	1,222	2,726	1,128	5,176	Dublin.
8	—	80	47	—	11	—	—	—	67	215	1	355	Dublin.
—	8	28	—	—	—	—	—	—	—	111	174	285	Dublin.
—	—	83	—	—	—	—	—	—	—	99	90	189	Dublin.
—	—	56	20	—	—	—	—	—	—	28	118	146	Dublin.
—	—	87	65	—	—	—	—	—	—	46	165	211	Dublin.
—	—	46	11	—	—	—	—	—	—	27	51	78	Dublin.
17	—	139	2	—	—	—	—	—	—	14	256	385	Dublin.
45	—	—	3	—	—	—	—	—	231	484	193	1,008	Dublin.
4,998	6,968	5,941	1,326	—	3,401	261	107	—	5,437	10,804	27,723	47,932	Total of Union.
—	—	—	143	—	—	—	—	—	84	220	570	874	CONNAUGHT.
—	88	11	35	—	—	—	—	—	—	100	181	281	Galway.
105	46	102	44	—	—	—	—	—	—	51	207	358	Ballinacorney.
—	—	78	109	—	—	—	—	—	—	95	374	469	Longford.
—	—	50	54	—	—	—	—	—	—	54	100	154	Mayo.
4	—	58	71	—	—	—	—	—	—	56	192	248	Bellinacorney.
—	—	—	—	—	—	—	—	—	—	—	—	—	Castlebar.
1,500	25	44	9	—	—	—	—	—	—	15	1,704	1,728	Westport.
—	—	—	—	—	—	—	—	—	—	—	—	—	Boynacorney.
1,200	300	204	454	—	5	—	—	—	350	1,004	3,725	5,479	Total of Connaught.
11,100	8,420	8,085	5,330	500	15,008	1,100	600	—	9,200	20,190	63,953	74,400	Total of Ireland.

and Cleansing Commissioners (Stat. 9 Geo. IV., cap. 82), during the Financial Year ended in 1886.

Amount of the Rateable Value of the Town, as assessed for the Year.	EXPENDITURE.										Balance in favor of the Year.	Total.	TOWNS, ARRANGED IN ALPHABETICAL ORDER.
	Police.	Lighting, including Lamps, &c.	Cleaning and Sweeping.	Watch- men.	Water Supply.	Other Expenses, including the Cost of the Taxes.	Other Expenses, including the Cost of the Taxes.	Other Expenses, including the Cost of the Taxes.	Other Expenses, including the Cost of the Taxes.	Other Expenses, including the Cost of the Taxes.			
£	£	£	£	£	£	£	£	£	£	£	£	£	LEINSTER.
111	180	58	—	—	—	60	15	454	1,204	2,010	—	3,168	Wicklow.
—	1,147	—	—	108	—	—	—	—	500	1,550	370	2,420	Wicklow.
712	445	78	300	—	141	21	25	85	1,733	2,430	—	3,500	Wicklow.
—	24	5	—	—	—	1	—	15	221	168	5	399	Wicklow.
228	208	123	45	95	615	—	84	881	209	1,685	—	2,511	Wicklow.
—	107	—	—	—	—	—	—	—	87	274	183	540	Wicklow.
51	69	60	—	38	9	—	—	—	87	265	—	311	Wicklow.
—	175	5	—	—	—	—	—	—	61	281	44	386	Wicklow.
—	501	—	15	39	—	—	—	—	54	225	—	374	Wicklow.
1,800	5,700	316	457	252	735	104	72	1,800	3,164	8,210	507	16,200	Total.

XVI.—SUMMARY of Returns of Debt incurred by, and outstanding against, the various Town and Harbour

LOCAL AUTHORITIES.	FINANCIAL DATA STATEMENT (DEBT INCURRED AND OUTSTANDING)								OUTSTANDING	
	At the per Cent. of capital, or of rated Rateable Value.		At Per. per Cent. and per. amounting Rate per Cent.		At Per. per Cent. and per. amounting Rate per Cent.		Per. per Cent.		On Assets.	
	At amount of per.	At close of year.	At amount of per.	At close of year.	At amount of per.	At close of year.	At amount of per.	At close of year.	At amount of per.	At close of year.
IV.—TOWN CHARTER ACT OF 1825.	£	£	£	£	£	£	£	£	£	£
Amagh,	—	—	—	—	—	—	—	—	—	—
Bandon,	—	—	2,150	2,150	—	—	—	—	—	—
Wicklow,	—	—	—	—	12,000	12,000	—	—	—	—
Youghal,	—	—	2,800	2,800	—	—	—	—	700	700
Total,	—	—	5,050	5,050	12,000	12,000	—	—	700	700
V.—HARBOUR ACTING.										
Behan,	—	—	—	—	—	—	—	—	883	883
Bellin,	—	—	—	—	780,825	780,825	7,300	11,500	—	—
Carlingford Lough,	—	—	—	—	—	—	—	—	—	—
Carlingford,	—	—	—	—	—	—	—	—	—	—
Coleraine,	—	—	22,355	22,355	—	—	—	—	31,487	31,487
Cork,	—	—	—	—	278,585	278,585	—	—	—	—
Drogheda,	—	—	16,985	16,985	—	—	—	—	—	—
Dublin,	—	—	—	—	425,330	425,330	—	—	—	—
Dundalk,	—	—	—	—	11,000	11,000	53,677	53,677	33,140	33,140
Galway,	—	—	—	—	—	—	—	—	—	—
Edin,	—	—	—	—	—	—	—	—	4,049	4,049
Ilfracombe,	110	300	—	—	—	—	—	—	—	—
Londonderry,	—	—	—	—	160,000	160,000	—	—	23,000	23,000
New Ross,	—	—	8,700	8,700	—	—	—	—	—	—
Sligo,	—	—	—	—	—	—	—	—	—	—
Taken,	—	—	—	—	12,828	12,828	—	—	—	—
Waterford,	—	—	—	—	—	—	—	—	—	—
Wexford,	—	—	—	—	—	—	—	—	—	—
Wicklow,	—	—	—	—	—	—	—	—	—	—
Total,	130	108	33,030	34,050	1,600,510	1,657,022	80,177	14,517	30,949	30,949

XVII.—SUMMARY of Returns of Sums Levied or Received in respect of Buial

TOWN CHARTER ACT OF 1825.	Returns in respect of the various assets of the Town or Harbour.	Returns						Returns in respect of the various assets of the Town or Harbour.	Total.	Returns in respect of the various assets of the Town or Harbour.
		Town Rates.	Per. and Per. per Cent. of Rateable Value.	Money borrowed for Buial.	Other Receipts.	Total Receipts during the Year.	Balance carried forward to the next year.			
UNION BOARDS.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Amagh,	—	—	—	—	—	—	—	—	—	—
Bandon,	—	20 8 8	—	—	—	20 8 8	—	20 8 8	—	—
Wicklow,	—	8 8 8	—	—	—	8 8 8	—	8 8 8	—	—
Youghal,	112 0 0	25 0 0	11 8 8	—	—	36 8 8	—	36 8 8	—	—
Behan,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Bellin,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Carlingford Lough,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Carlingford,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Coleraine,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Cork,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Drogheda,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Dublin,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Dundalk,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Galway,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Edin,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Ilfracombe,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Londonderry,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
New Ross,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Sligo,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Taken,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Waterford,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Wexford,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Wicklow,	—	22 8 8	—	—	—	22 8 8	—	22 8 8	—	—
Total,	130	108	33,030	34,050	1,600,510	1,657,022	80,177	14,517	30,949	30,949

XVIII.—SUMMARY showing the Receipts and Expenditure of Unions in Ireland during the Year ended 29th September, 1886.

Receipts.		Expenditure.	
	£		£
Poor Rate Collected,	1,827,526	Is. Maintenance,	286,194
Parliamentary Grant,	23,573	Out-Relief,	355,500
Other Receipts,	49,963	Maintenance of Blind and Deaf and Dumb in Asylums,	12,569
Loans,	157,571	Scholar and Students of Obedience,	206,603
		Emigration Expenses,	1,507
		All other Poor Relief Expenses,	137,297
		Total Poor Relief Expenditure,	704,618
		Medical Charities and Vaccination Acts,	128,312
		Acts for Registration of Births, Deaths, and Marriages,	20,911
		Sewerage Acts,	42,678
		Verbal Grounds Acts,	8,703
		Superannuation Acts,	24,104
		Cattle Diseases (Animals) Act,	15,356
		Payment under National School Teachers' Act,	34,156
		Labourers' Acts,	198,517
		Parliamentary Valuation, Taxes and Expenses Acts,	19,605
		Regulation of Loans,	26,441
Total,	41,902,154	Total Expenditure,	41,902,68

XIX.—SUMMARY of Returns of Fees received under the Merchant Shipping Act, 1854, during the latest period of Twelve Months for which the Accounts are made up preceding 31st December, 1886.

—	Light Dues	FEES UNDER MERCHANT SHIPPING ACT, 1854.				TOTAL.
		On Examination of Masters and Ships.	On Engagement at Discharge of Crews.	On Record of Certificates.	On report of the Survey of Vessels.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Consentment of Irish Lights,	15,702 0 0	—	—	—	—	15,702 0 0
Name of Port.						
Belfast,	—	139 0 0	—	4 0 0	644 0 0	887 0 0
Cork,	—	25 0 0	—	3 0 0	127 0 0	155 0 0
Dublin,	—	120 0 0	—	3 0 0	123 0 0	246 0 0
Galway,	—	—	—	—	43 0 0	43 0 0
Limerick,	—	—	—	1 0 0	80 0 0	81 0 0
Londonderry,	—	—	—	—	244 0 0	244 0 0
Swery,	—	—	—	—	13 0 0	13 0 0
Queenstown,	—	—	—	1 0 0	1,158 0 0	1,159 0 0
Sligo,	—	—	—	—	6 0 0	6 0 0
Wexford,	—	—	—	2 0 0	32 0 0	34 0 0
Woolport,	—	—	—	—	—	—
Total,	15,702 0 0	284 0 0	—	14 0 0	2,200 0 0	16,280 0 0

XX.—SUMMARY of Returns of Taxation on Pawnbrokers by Fees received by the City Marshal and by Auctioneers of Forfeited Pledges in the City of Dublin, in the Year 1886

RECEIPTS.		EXPENDITURE.	
City Marshal—	£	Payments by City Marshal—	
Fees by Deputy Auctioneers,	—	Notion Service,	—
Fees of Office,	—	Incidental Expenses,	—
		Balance on Hand,	—
	<u>£ —</u>		<u>£ —</u>

No Return received from the City Marshal for 1886.

XXI.—SUMMARY of Returns of all Sums Levied and Expended in respect of Tolls upon Athlunkard Bridge, during the Year ended 31st March, 1886.

Name of Bridge where levied.	Amount levied in the year ended at the financial year.	RECEIPTS.		Total.	EXPENDITURE.				Balance in hand at close of financial year.	Total.
		Tolls.	Other Receipts.		Interest.	Wages.	Other Expenditure.	Total.		
Clare Athlunkard Bridge (1865).*	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	47 0 0	—	—	47 0 0	—	—	47 0 0	47 0 0	—	47 0 0

* The Tolls levied in connection with this bridge have been abolished.

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